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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

DPH Holdings Corp., *et al.*,
Reorganized Debtors.

Chapter 11

Case No. 05-44481 (RDD)
(Jointly Administered)

**Declaration of Eric B. Fisher in Support of Reorganized Debtors' Omnibus
Response to Motions Seeking, Among Other Forms of Relief,
Orders to Vacate Certain Procedural Orders Previously Entered By This
Court and to Dismiss the Avoidance Actions against the Moving Defendants**

ERIC B. FISHER, under penalty of perjury, pursuant to 28 U.S.C. § 1746,
deposes and says:

1. I am a shareholder with Butzel Long, a professional corporation, attorneys for Reorganized Debtors/Plaintiffs, and I am familiar with the facts set forth herein. I submit this declaration in support of Reorganized Debtors' Omnibus Response to Motions Seeking, Among Other Forms of Relief, Orders to Vacate Certain Procedural Orders Previously Entered By This Court and to Dismiss the Avoidance Actions against the Moving Defendants (the "Response").¹

¹ Terms not defined herein have the meanings set forth in the Response.

2. Attached hereto as Exhibit A is a chart identifying by name and docket number each defendant that has filed a threshold motion addressed in Plaintiffs' Response.

3. Attached hereto as Exhibit B is a table identifying those actions in which, for conflict reasons, Plaintiffs are represented by the law firm of Togut, Segal & Segal LLP.

4. Attached hereto as Exhibit C is a chart identifying which arguments each moving Defendant has raised.

5. Attached hereto as Exhibit D is a copy of the transcript from the hearing before this Court on April 1, 2010 on Reorganized Debtors' Motion for Order under Section 105(a) of the Bankruptcy Code, Fed. R. Bankr. P. 7004(a) and 9006(b)(1) and Fed. R. Civ. P. 4(m) Extending Deadline to Serve Process for Certain Avoidance Actions.

6. Attached hereto as Exhibit E is a copy in relevant portion of the Disclosure Statement publicly filed with the Debtors' Form 8-K (Docket No. 11388).

7. Attached hereto as Exhibit F is a copy of Exhibit 7.19 to the Debtors' Modified Joint Plan of Reorganization (Docket No. 17557).

8. Attached hereto as Exhibit G is a copy of the Preservation Motion as defined in paragraph 26 of Plaintiffs' Response (Docket No. 8905).

9. Attached hereto as Exhibit H is a copy of the Preservation Order as defined in paragraph 16 of Plaintiffs' Response (Docket No. 9105).

10. Attached hereto as Exhibit I is a copy of the transcript from the hearing before this Court on August 16, 2007 on Debtors' Preservation Motion.

11. Attached as Exhibit J is a copy of the First Extension Motion as defined in paragraph 32 of Plaintiffs' response (Docket No. 12922).

12. Attached as Exhibit K is a copy of the First Extension Order as defined in paragraph 33 of Plaintiffs' response (Docket No. 13277).

13. Attached as Exhibit L is a copy of the Second Extension Motion as defined in paragraph 34 of Plaintiffs' response (Docket No. 13361).
14. Attached as Exhibit M is a copy of the Second Extension Order as defined in paragraph 34 of Plaintiffs' response (Docket No. 13484).
15. Attached as Exhibit N is a copy of the Third Extension Motion as defined in paragraph 37 of Plaintiffs' response (Docket No. 18952).
16. Attached as Exhibit O is a copy of the Case Management Order in Case No. 05-44481 (RDD) (Docket No. 18839).
17. Attached as Exhibit P is a copy of the Third Extension Order as defined in paragraph 39 of Plaintiffs' Response (Docket No. 18999).
18. Attached as Exhibit Q is a copy of the Reorganized Debtors' Motion for Order under Section 105(a) of the Bankruptcy Code, Fed. R. Bankr. P. 7004(a) and 9006(b)(1) and Fed. R. Civ. P. 4(m) Extending Deadline to Serve Process for Certain Avoidance Actions.
19. Attached as Exhibit R is a copy of the Order under Section 105(a) of the Bankruptcy Code, Fed. R. Bankr. P. 7004(a) and 9006(b)(1) and Fed. R. Civ. P. 4(m) Extending Deadline to Serve Process for Certain Avoidance Actions.
20. Attached hereto as Exhibit S is a copy of Exhibit 7.24 to the Debtors' First Amended Joint Plan of Reorganization (Docket No. 11608).

I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York
June 7, 2010

/s/ Eric B. Fisher
Eric B. Fisher (EF-1209)